

Sandoval County Board of County Commissioners

Agenda Item Summary

AGENDA ITEM # 3-6-14.6B

1. REQUESTED MOTION

ACTION REQUESTED:

Adopt Ordinance No. 3-6-14.6B Amending the Sandoval County Emergency Communications and Emergency Medical Services Tax Ordinance No. 04-04-15.7B and Removing Section 36-158 (Delayed Repeal)

WHY ACTION IS NECESSARY (Summary):

Sandoval County must pass an ordinance continuing the Emergency Communications and Emergency Medical Services Tax or the correct tax will automatically repeal on July 1, 2014. The tax is used to pay for emergency dispatch services and part of the salaries for paid emergency medical providers in Sandoval County.

2. REQUESTOR

COMMISSIONER SPONSORED: ☐ YES ☒ NO

DISTRICT: ☐ DISTRICT 1 ☐ DISTRICT 4
☐ DISTRICT 2 ☐ DISTRICT 5
☐ DISTRICT 3

DIRECTOR / ELECTED: James Maxon, Fire Chief

DIVISION: Fire/EMS

ELECTED OFFICE:

ATTACHMENTS: ☒ YES ☐ NO

3. MEETING DATE

March 6, 2014

4. AGENDA (To be completed by County Manager)

☐ PROCLAMATION
☐ PRESENTATION
☐ CONSENT
☒ REGULAR
☐ APPEAL

5. RECOMMENDATIONS

Recommend adoption of the ordinance in order to continue funding emergency dispatch services and emergency medical services in Sandoval County.

6. FISCAL IMPACT

The Emergency Communications and Emergency Medical Services tax generated \$711,000 in revenue for Sandoval County in Fiscal Year 2013.

7. RECOMMENDED APPROVAL (Initials & Date)

Department Director/Elected Official	Human Resources	Purchasing	County Attorney	Finance Budget	County Manager	Other
JHM 2/26/14	_____	_____	PFT 2/27/14	CCH 2/26/14	PPR 2/27/14	_____

8. COMMISSION ACTION

☐ Approved ☐ Denied ☐ Deferred ☐ Other



SANDOVAL COUNTY

Ordinance No. 3-6-14.6B

AMENDING THE SANDOVAL COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX [SANDOVAL COUNTY CODE OF ORDINANCES SEC. 36-154, ET. SEQ. (ORDINANCE NO. 04-04-15.7B)], REMOVING SECTION 36-158 (DELAYED REPEAL).

WHEREAS, on March 2, 2004, the voters of Sandoval County approved the continuation of a .25% Fire Protection Excise Tax and Emergency Communications/ Emergency Medical Services Tax; and

WHEREAS, on April 15, 2004, pursuant to the County Local Option Gross Receipt Tax Act, §§ 7-20E-1 et seq., NMSA 1978, the Sandoval County Board of County Commissioners adopted Ordinance 04-04-15.7B which was later codified as SCC 36-154 et seq., (hereinafter referred to as the "Ordinance"), thereby implementing an excise tax equal to one-fourth of one percent (.25%) of the gross receipts reported or required to be reported pursuant to the New Mexico Gross Receipts and Compensation Tax Act; and

WHEREAS, the effective date of the Ordinance was July 1, 2004; and

WHEREAS, Section 36-158, of the Ordinance, entitled "Delayed Repeal" provides that the Ordinance is repealed effective July 1, 2014, because the version of §7-20E-22 in effect at the time the Ordinance was adopted limited the period for which the tax could to imposed to ten years; and

WHEREAS, Section 7-20E-22 was amended in 2004, to delete the ten year limit; and

WHEREAS, the Board has determined that it is in the best interests of the citizens of Sandoval County to extend the tax beyond July 1, 2014; and

WHEREAS, the New Mexico Taxation and Revenue Department (hereinafter referred to as "TRD"), with specific reference to Sandoval County stated that,

Effective July 1, 2004, SB-88 (2004 Legislative Session) repealed the mandatory expiration of ordinances adopting the County Fire Protection Excise Tax, County Correctional Facility Gross Receipts Tax and the County Emergency Communications and Emergency Medical Services Tax. Ordinances that were adopted prior to this legislation included the mandatory repeal language. As a result of this change ordinances adopted before implementation of SB-88 will need to be amended or replaced to remove the mandatory repeal language that currently exists.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SANDOVAL, THE GOVERNING BODY OF SANDOVAL COUNTY:

Section 1. Sandoval County Ordinance 36-154 et. seq. (04-04-15.7B), is hereby amended to remove Section 36-158 (entitled "Delayed Repeal") from the Ordinance.

Section 2. All the remaining provisions of Sandoval County Ordinance 36-154 et. seq. (04-04-15.7B) are hereby preserved and maintained.

Passed and adopted by the County Commission this _____ day of _____, 2014.

BOARD OF COUNTY COMMISSIONERS
OF SANDOVAL COUNTY

Darryl F. Madalena, Chair

Orlando Lucero, Vice Chair

Nora Scherzinger, Member

Don Chapman, Member

Glenn Walters, Member

ATTEST:

Eileen Garbagni, County Clerk

APPROVED AS TO FORM:

Patrick F. Trujillo, County Attorney

Albuquerque Publishing Company
 7777 Jefferson N.E. Albuquerque, New Mexico 87109
 P.O. Drawer J-T Albuquerque, New Mexico 87103
 (505) 823-7777

Account Number
 1030791

Ad Order Number
 0001127904

Ad Proof / Order Confirmation

SANDOVAL CNTY FIRE DEPT
 PO BOX 40
 BERNALILLO NM 87004

<u>Ordered By</u>	melinda	<u>Customer Phone</u>	505-867-0245	<u>Pickup #</u>
<u>Customer EMail</u>		<u>PO Number</u>	14004576	<u>Joint Ad #</u>
<u>Ad Cost</u>	\$58.59	<u>Sales Rep</u>	dnoel	
<u>Tax Amount</u>	\$4.10	<u>Order Taken by:</u>	pnorman	
<u>Total Amount</u>	\$62.69	<u>Payment Method</u>		
<u>Amount Due</u>	\$62.69	<u>Payment Amount</u>	\$0.00	

Product Albuquerque Journal
Ad Number 0001127904-01
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Classification Government-0000
Sort Text NOTICE OF INTENT TO ADOPT AN ORDINANCE AMENDING THE SANDOVAL COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX [SANDOVAL COUNTY CODE OF ORDINANCES SEC. 38-154, ET. SEQ. (ORDINANCE NO. 04-04-15.7B)], REMOVING SECTION 38-158 (DELAYED REPEAL).

Affidavits
 0



NOTICE OF INTENT TO ADOPT AN ORDINANCE AMENDING THE SANDOVAL COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX [SANDOVAL COUNTY CODE OF ORDINANCES SEC. 38-154, ET. SEQ. (ORDINANCE NO. 04-04-15.7B)], REMOVING SECTION 38-158 (DELAYED REPEAL).
 Notice is hereby given of the title and general subject matter of a proposed Ordinance which the Board of Commissioners of Sandoval County, New Mexico, the governing body of the County, will consider for adoption at their regular meeting on March 6, 2014, at the hour of 6 p.m., at the County Commission Chambers, 1500 Idalia Road, Building D, Bernalillo, New Mexico. The title of the Ordinance is: AMENDING THE SANDOVAL COUNTY EMERGENCY COMMUNICATIONS AND EMERGENCY MEDICAL SERVICES TAX [SANDOVAL COUNTY CODE OF ORDINANCES SEC. 38-154, ET. SEQ. (ORDINANCE NO. 04-04-15.7B)], REMOVING SECTION 38-158 (DELAYED REPEAL).

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TIONS AND EMERGENCY MEDI-
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A general summary of the proposed Ordinance is set out in the title and further includes the following information:

On March 2, 2004 the voters of Sandoval County approved the continuation of a .25% Fire Protection Excise Tax, and; an Emergency Communications and Emergency Medical Services Tax through ordinance 04--04-15. 7B. Section 36-158 of the ordinance, entitled "Delayed Repeal" provides that the ordinance is repealed effective July 1, 2014, because of the version of State Statute 7-10E-22 in effect at the time the ordinance was adopted limited the period for which the tax could be imposed to ten years. State Statute 7-20E-22 was amended in 2004, to delete the ten year limit. The Sandoval County Board of County Commissioners will decide on March 6, 2014 at their regularly scheduled meeting whether to amend Sandoval County Ordinance 04-04-25.7B to remove section 36-158 (delayed repeal) The removal of section 36-158 (delayed repeal) would allow the tax to continue beyond July 1, 2014 in support of Emergency Communications and Emergency Medical Services in Sandoval County.

Copies of the proposed Ordinance will be available for inspection at the 1st Floor Reception Desk, Sandoval County Administration Building, 1500 Idalia Road, Building D, Bernalillo, New Mexico, during regular business hours, or visit www.sandovalcountynm.gov.
JOURNAL: February 17, 2014

Ad Proof / Order Confirmation

Account Number

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SANDOVAL CNTY FIRE DEPT